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Item 13 (h) of the provisional agenda*
Economic and environmental questions: international cooperation in tax matters

Fiji: draft resolution**

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolutions 2004/69 of 11 November 2004 and 2012/33 of 27 July 2012,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,[1]

Recalling the request to the Economic and Social Council made in the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus[2] and the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development[3] to examine the strengthening of the institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,

Recognizing that, while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and

* E/2013/100.

** On behalf of the States Members of the United Nations that are members of the Group of 77 and China.

[1] See *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex, para. 64.

[2] See General Assembly resolution 63/239, annex, para. 16.

[3] See General Assembly resolution 63/303, annex, para. 56 (*c*).

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enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing also the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant subregional and regional organizations, and recognizing the need to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Recognizing the central role of the Council in strengthening the work of the Committee,

Welcoming the discussion in the Council on 29 May 2013 on international cooperation in tax matters,[4]

Noting the technical meeting on tax treaty administration and negotiation and the expert group meeting on extractive industries taxation held at United Nations Headquarters on 30 and 31 May and on 28 May 2013, respectively,

Taking note of the report of the Committee on its eighth session,[5]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it by the Economic and Social Council in its resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Takes note* of the 2012 United Nations Practical Manual on Transfer Pricing for Developing Countries, developed by the Committee, notes the publication of the English-language version, and requests that:

(a) The Manual continue to be made freely available in downloadable form from the website of the Financing for Development Office of the Department of Economic and Social Affairs of the Secretariat;

(b) The Manual be translated into the other official languages of the United Nations and published in those languages as soon as possible after the publication of the English-language version;

(c) The Manual be updated on an annual basis;

3. *Takes note with appreciation* of the report of the Secretary-General on further progress in strengthening the work of the Committee,[6] and acknowledges the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

4. *Recognizes* the need for continued consultations to explore options with regard to the strengthening of institutional arrangements to promote international cooperation in tax matters, including on the issue of the conversion of the Committee into an intergovernmental subsidiary body of the Council;

5. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of

[4] See E/2013/SR.12 and 13.

[5] *Official Records of the Economic and Social Council, 2012, Supplement No. 25* (E/2012/45).

[6] E/2013/67.

international tax cooperation, including the International Monetary Fund, the World Bank and the Organization for Economic Cooperation and Development, and with relevant regional and subregional bodies;

6. *Decides* to hold, on an annual basis, a special meeting of the Council to consider international cooperation in tax matters, including, as appropriate, institutional arrangements to promote such cooperation;

7. *Encourages* the President of the Economic and Social Council to issue invitations to representatives of national tax authorities to attend the aforementioned meeting;

8. *Requests* the Secretary-General to continue to report to the Council on further progress achieved in strengthening the work of the Committee and its cooperation with concerned multilateral bodies and relevant regional and subregional organizations;

9. *Recognizes* the progress made by the Financing for Development Office in its work in developing, within its mandate, a capacity development programme in international tax cooperation aimed at strengthening the capacity of the ministries of finance and national tax authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion, and requests the Office, in partnership with other stakeholders, to continue its work in this area and to broaden the scope of its activities within existing resources and mandates;

10. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

11. *Reiterates*, in this regard, its appeal to Member States, relevant organizations and other potential donors to consider contributing generously to the Trust Fund for International Cooperation in Tax Matters, established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts to that end.